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IT IS SO ORDERED.

Dated: August 9, 2017




John E. Hoffman, Jr.
United States Bankruptcy Judge

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO – EASTERN DIVISION**

In re: Michael Hart : Case No. 17-53598
:
Debtor. : Chapter 13
:
: Judge Hoffman

**AGREED ORDER GRANTING DEBTOR'S MOTION FOR DETERMINATION
THAT LIEN IS WHOLLY UNSECURED AND VOID AS TO
OHIO STATE DEPARTMENT OF TAXATION (DOC. NO. 15)**

This matter came before the Court upon Debtor's Motion to Avoid Lien on Real Property against real estate located at 927 Havens Road, Delaware, Ohio 43015 (Doc. No. 15). Debtor and Creditor State of Ohio Department of Taxation ("DOT") having reached an agreement as to all issues raised in the Motion related to DOT's lien, it is hereby **ORDERED** that:

1. There exists insufficient equity in the subject real estate located at 927 Havens Road, Delaware, Ohio 43015 to deem secured the tax lien of DOT (the "Tax Lien") filed with the Delaware County Clerk of Courts as Case No. 2013 TL 03748. Therefore, pursuant to the provisions of 11 U.S.C. § 506(a) and (d), the Tax Lien is unsecured and avoided.

2. The releasing of the Tax Lien will not occur until the Chapter 13 Bankruptcy is complete and after all plan payments have been made. The Tax Lien will not be released upon a hardship discharged, or a conversion of the case to one under Chapter 7.

3. In the event that any entity, including the holder of the first lien on the subject property, forecloses on its security interest and extinguishes DOT's Tax Lien prior to the Debtor's completion of the confirmed Chapter 13 Plan, DOT's Tax Lien shall attach to the surplus proceeds of the foreclosure sale for the full amount of the Tax Lien balance at the time of the sale.

4. DOT's proof of claim for the amount owed under the Tax Lien shall be paid pursuant to the provisions of the confirmed Chapter 13 plan.

5. In the event DOT fails to timely release the Tax Lien upon successful completion of payments due under Debtor's confirmed Chapter 13 Plan, not including a hardship discharge in the Chapter 13 case or a conversion to one under Chapter 7, Debtor may cause a certified copy of this Order to be filed with the Delaware County Common Pleas Court which filing shall constitute a complete and full release of the Tax Lien therein recorded.

IT IS SO ORDERED.

APPROVED & SUBMITTED BY:

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